

**452A.5 Distribution allowance.**

1. A supplier shall retain a distribution allowance of not more than one and six-tenths percent of all gallons of motor fuel and a distribution allowance of not more than seven-tenths percent of all gallons of undyed special fuel removed from the terminal during the reporting period for purposes of tax computation under [section 452A.8](#).

2. The distribution allowance shall be prorated between the supplier and the distributor or dealer as follows:

a. Motor fuel: four-tenths percent retained by the supplier, one and two-tenths percent to the distributor.

b. Undyed special fuel: thirty-five hundredths percent retained by the supplier, thirty-five hundredths percent to the distributor or dealer purchasing directly from a supplier.

3. Gallons exported outside of the state shall not be included in the calculation of the distribution.

[C27, 31, §5093-a3, -a4; C39, §**5093.04, 5093.05**; C46, 50, 54, §324.4, 324.6; C58, 62, 66, 71, 73, 75, 77, 79, 81, §324.5]

C93, §452A.5

[95 Acts, ch 155, §16, 44](#); [96 Acts, ch 1066, §3, 21](#); [2012 Acts, ch 1023, §52](#)